



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 8, 2011

Mr. Robert Andrade
Chief Financial Officer
Adherex Technologies, Inc.
501 Eastowne Drive, Suite 140
Chapel Hill, NC 27514

**Re: Adherex Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Definitive Proxy Statement on Schedule 14A
Forms 10-Q for Quarterly Periods Ended March 31, 2010, June 30, 2010
and September 30, 2010
File No. 001-32295**

Dear Mr. Andrade:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Melissa N. Rocha
Branch Chief